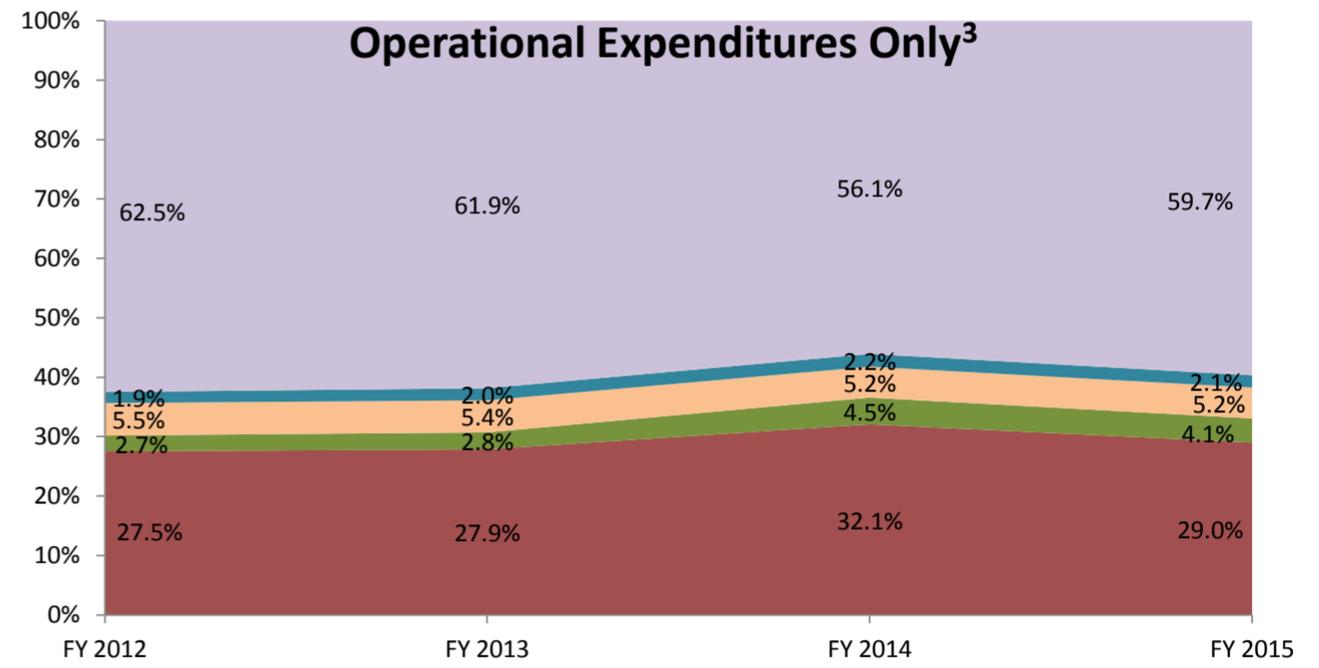
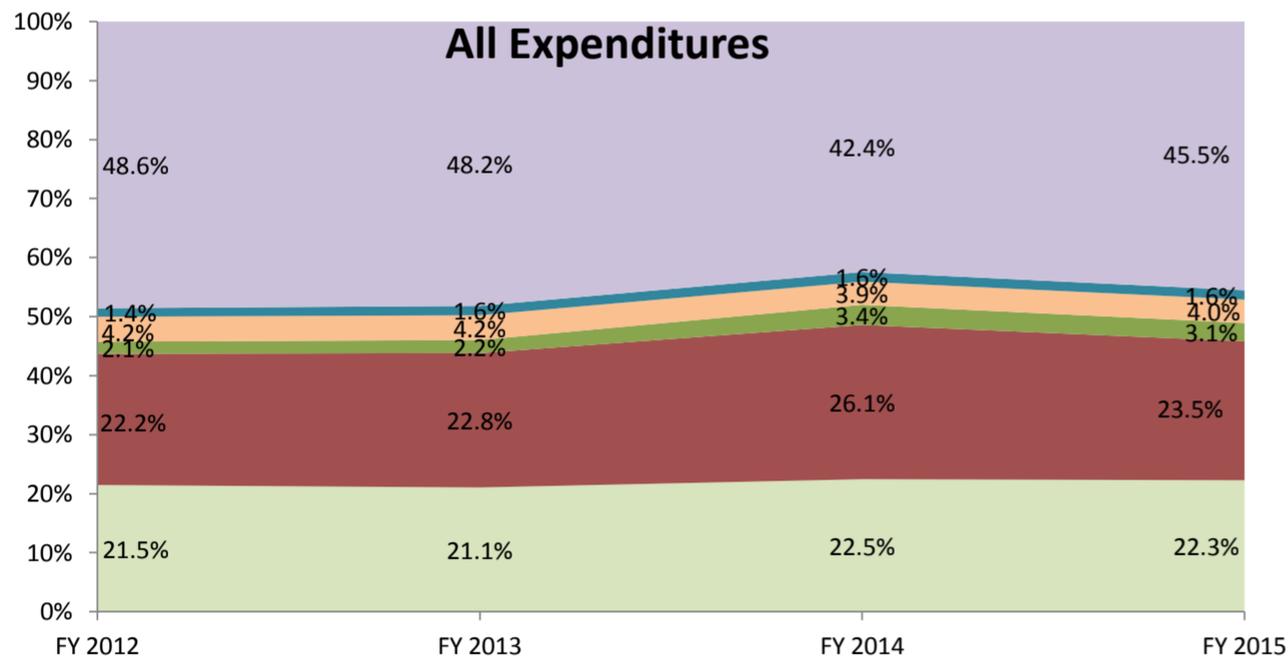


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwest School Corp (7715)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,952,716	51.1%	\$10,543,018	50.0%	\$9,485,499	48.6%	\$9,311,013	48.2%	\$8,576,718	42.4%	\$9,487,959	45.5%
Student Instructional Support	\$1,056,396	5.4%	\$1,106,547	5.2%	\$1,105,472	5.7%	\$1,117,334	5.8%	\$1,123,259	5.6%	\$1,154,272	5.5%
<b>Total</b>	<b>\$11,009,112</b>	<b>56.5%</b>	<b>\$11,649,566</b>	<b>55.3%</b>	<b>\$10,590,971</b>	<b>54.2%</b>	<b>\$10,428,348</b>	<b>54.0%</b>	<b>\$9,699,977</b>	<b>48.0%</b>	<b>\$10,642,231</b>	<b>51.1%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,386,098	22.5%	\$5,058,529	24.0%	\$4,741,154	24.3%	\$4,826,929	25.0%	\$5,969,291	29.5%	\$5,551,550	26.6%
Non Operational	\$4,098,748	21.0%	\$4,371,288	20.7%	\$4,193,481	21.5%	\$4,068,181	21.1%	\$4,537,208	22.5%	\$4,641,733	22.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$8,484,846</b>	<b>43.5%</b>	<b>\$9,429,817</b>	<b>44.7%</b>	<b>\$8,934,634</b>	<b>45.8%</b>	<b>\$8,895,110</b>	<b>46.0%</b>	<b>\$10,506,499</b>	<b>52.0%</b>	<b>\$10,193,283</b>	<b>48.9%</b>

<b>Grand Total</b>	<b>\$19,493,958</b>	<b>\$21,079,383</b>	<b>\$19,525,606</b>	<b>\$19,323,457</b>	<b>\$20,206,476</b>	<b>\$20,835,514</b>
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■ Non Operational  
■ Other Overhead and Operational  
■ Corporation Administration  
■ School Administration  
■ Other Student Instructional Support  
■ Student Academic Achievement

■ Other Overhead and Operational  
■ Corporation Administration  
■ School Administration  
■ Other Student Instructional Support  
■ Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwest School Corp (7715)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
<b>Student Academic Achievement</b>											
11050 Regular Programs Full Day Kindergarten	\$0	\$637,380	\$429,987	\$484,008	NA	-24.1%	12.6%				
11100 Regular Programs Elementary	\$2,664,951	\$3,823,065	\$2,681,786	\$3,030,557	13.7%	-20.7%	13.0%				
11200 Regular Programs Middle/Junior High	\$643,908	\$1,210,912	\$1,382,252	\$1,407,731	118.6%	16.3%	1.8%				
11300 Regular Programs High School	\$1,208,662	\$2,281,203	\$1,842,740	\$1,947,934	61.2%	-14.6%	5.7%				
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$12,312	\$3,542	\$3,960	NA	-67.8%	11.8%				
11410 Regular Programs Vocational Education - Agriculture A	\$69,298	\$163,348	\$149,724	\$155,487	124.4%	-4.8%	3.8%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$63,073	\$44,712	\$42,890	\$57,419	-9.0%	28.4%	33.9%				
11470 Regular Programs Vocational Education - Business Education	\$0	\$82,240	\$0	\$0	NA	NA	NA				
11480 Regular Programs Vocational Education - Industrial Education A	\$55,064	\$0	\$0	\$0	NA	NA	NA				
11510 Regular Programs Vocational Education - Cooperative Education	\$26,400	\$66,055	\$70,492	\$11,444	-56.7%	-82.7%	-83.8%				
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$899	\$1,211	\$3,090	\$17,072	1798.8%	1309.6%	452.6%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$3,901	\$12,869	\$0	\$0	NA	NA	NA				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$28,270	\$35,363	\$25,604	NA	-9.4%	-27.6%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$148,828	\$219,818	\$54,014	\$75,311	-49.4%	-65.7%	39.4%				
12350 Special Programs Physical Impairment - Homebound	\$17,662	\$11,237	\$7,034	\$15,787	-10.6%	40.5%	124.4%				
12510 Special Programs Culturally Different - Communication Disorders	\$52,592	\$73,783	\$73,209	\$75,307	43.2%	2.1%	2.9%				
12520 Special Programs Culturally Different - Compensatory	\$0	\$18,000	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$397,393	\$557,491	\$570,413	\$594,622	49.6%	6.7%	4.2%				
12710 Special Programs Equal Opportunity At Risk	\$41,452	\$80,130	\$67,334	\$70,730	70.6%	-11.7%	5.0%				
12900 Special Programs Other Special Programs	\$152,197	\$74,678	\$63,062	\$52,177	-65.7%	-30.1%	-17.3%				
13600 Adult/Cont. Ed. Programs Special Interest Programs	\$3,495	\$0	\$0	\$0	NA	NA	NA				
16100 Remediation Remediation Testing	\$43,499	\$37,712	\$7,000	\$6,000	-86.2%	-84.1%	-14.3%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$0	\$51,504	\$111,399	\$121,981	NA	136.8%	9.5%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$610,550	\$388,020	\$451,068	\$447,946	-26.6%	15.4%	-0.7%				
22110 Instruction Imp. of Instruction - Service Area Direction	\$55,688	\$15,548	\$0	\$0	NA	NA	NA				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$33,100	\$16,387	\$44,658	NA	34.9%	172.5%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$37,193	\$25,225	\$23,780	\$0	NA	NA	NA				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$19,044	\$0	\$0	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$84,408	\$161,951	\$137,677	\$124,456	47.4%	-23.2%	-9.6%				
22230 Instruction Library/Media Services - Audiovisual	\$8,226	\$8,473	\$1,518	\$1,694	-79.4%	-80.0%	11.6%				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$51,076	\$0	\$0	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$179,305	\$230,829	\$268,130	\$361,091	101.4%	56.4%	34.7%				
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$10,597	\$0	NA	NA	NA				
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$1,732	NA	NA	NA				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$41,107	\$38,811	\$41,493	NA	0.9%	6.9%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$181,862	\$99,759	\$33,421	\$307,487	69.1%	208.2%	820.1%				
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$267	\$0	\$0	\$4,271	1497.6%	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$358,664	\$0	\$0	\$0	NA	NA	NA				
<b>Student Academic Achievement Total</b>					<b>\$7,128,480</b>	<b>\$10,543,018</b>	<b>\$8,576,718</b>	<b>\$9,487,959</b>	<b>33.1%</b>	<b>-10.0%</b>	<b>10.6%</b>
<b>Student Instructional Support</b>											
21120 Students Attend. & Social Work Serv. - Attendance Services	\$17,228	\$29,475	\$36,730	\$37,590	118.2%	27.5%	2.3%				
21220 Students Guidance Services - Counseling Services	\$67,052	\$68,448	\$113,737	\$99,198	47.9%	44.9%	-12.8%				
21320 Students Health Services - Medical Services	\$19,313	\$0	\$0	\$0	NA	NA	NA				
21340 Students Health Services - Nurse Services	\$0	\$41,934	\$69,698	\$78,303	NA	86.7%	12.3%				
21410 Students Psychological Services - Service Area Direction	\$5,365	\$0	\$0	\$0	NA	NA	NA				
21420 Students Psychological Services - Psychological Testing	\$59,351	\$124,473	\$107,280	\$110,200	85.7%	-11.5%	2.7%				
21990 Students Other Support Services Students - Other Student Services	\$0	\$2,756	\$1,015	\$2,796	NA	1.4%	175.5%				
24100 School Administration Office of The Principal	\$550,356	\$832,307	\$790,640	\$821,519	49.3%	-1.3%	3.9%				
24900 School Administration Other Support Services - School Admin.	\$0	\$7,154	\$4,159	\$4,667	NA	-34.8%	12.2%				
<b>Student Instructional Support Total</b>					<b>\$718,665</b>	<b>\$1,106,547</b>	<b>\$1,123,259</b>	<b>\$1,154,272</b>	<b>60.6%</b>	<b>4.3%</b>	<b>2.8%</b>

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwest School Corp (7715)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	7.7%	0.0%	0.0%
23150	General Administration	Board of Education - Legal Services	\$36,945	\$20,704	\$27,307	\$12,565	-66.0%	-39.3%	-54.0%
23160	General Administration	Board of Education - Promotion Expenses	\$3,181	\$3,106	\$0	\$2,404	-24.4%	-22.6%	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$14,991	\$12,585	\$15,452	\$17,695	18.0%	40.6%	14.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$158,673	\$277,189	\$556,981	\$504,417	217.9%	82.0%	-9.4%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$39	\$0	\$0	\$0	NA	NA	NA
25130	Central Services	Fiscal Services - Budgeting	\$42,720	\$70,444	\$71,866	\$75,488	76.7%	7.2%	5.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,511	\$22,350	\$1,109	\$3,568	42.1%	-84.0%	221.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$20	\$98	\$180	NA	801.1%	84.7%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$19,695	NA	NA	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$1,502	\$0	\$0	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$1,911	\$1,846	\$3,020	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,061,631	\$1,731,832	\$1,681,761	\$1,741,813	64.1%	0.6%	3.6%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$9,227	\$3,803	\$103	\$0	NA	NA	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$531,731	\$404,617	\$699,012	\$212,810	-60.0%	-47.4%	-69.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$3,369	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$136,866	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$19,445	\$20,396	\$10,069	\$8,297	-57.3%	-59.3%	-17.6%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$150,783	\$196,629	\$129,746	\$185,194	22.8%	-5.8%	42.7%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$97,917	\$0	\$0	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$54,572	\$45,633	\$76,000	\$74,114	35.8%	62.4%	-2.5%
27100	Student Transportation	Vehicle Operation	\$337,505	\$520,239	\$562,401	\$572,905	69.7%	10.1%	1.9%
27200	Student Transportation	Monitoring Services	\$15,140	\$20,888	\$1,224	\$7,524	-50.3%	-64.0%	514.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$125,973	\$164,294	\$196,579	\$179,971	42.9%	9.5%	-8.4%
27400	Student Transportation	Purchase of School Buses	\$0	\$76,378	\$386,806	\$248,000	NA	224.7%	-35.9%
27500	Student Transportation	Insurance on Buses	\$13,106	\$20,197	\$15,392	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$587,052	\$615,136	\$589,072	\$634,958	8.2%	3.2%	7.8%
27900	Student Transportation	Other Student Transportation Services	\$0	\$14,066	\$9,023	\$10,476	NA	-25.5%	16.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$224,968	\$374,648	\$47,184	\$17,425	-92.3%	-95.3%	-63.1%
31400	Food Services Operations	Food Purchases	\$280,446	\$313,389	\$305	\$191	-99.9%	-99.9%	-37.2%
31900	Food Services Operations	Other Food Services	\$52,480	\$17,954	\$878,016	\$1,011,093	1826.6%	5531.5%	15.2%
<b>Overhead and Operational Total</b>			<b>\$3,875,264</b>	<b>\$5,058,529</b>	<b>\$5,969,291</b>	<b>\$5,551,550</b>	<b>43.3%</b>	<b>9.7%</b>	<b>-7.0%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$0	\$3,128	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$106,589	\$190,077	\$171,782	\$186,171	74.7%	-2.1%	8.4%
33500	Category not Specified	Welfare Activities Services	\$0	\$691	\$300	\$0	NA	NA	NA
33990	Other Community Services	Other	\$6,756	\$5,381	\$0	\$5,507	-18.5%	2.3%	NA
43000	Category not Specified	Professional Services	\$35,301	\$77,076	\$167,730	\$219,942	523.0%	185.4%	31.1%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$514,787	\$68,129	\$272,629	\$286,720	-44.3%	320.9%	5.2%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$0	\$125,715	\$0	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$41,670	\$29,444	\$51,208	\$134,402	222.5%	356.5%	162.5%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$237,706	\$106,924	\$239,278	\$245,145	3.1%	129.3%	2.5%
46000	Category not Specified	Purchase of Moveable Equipment	\$10,888	\$5,488	\$0	\$1,218	-88.8%	-77.8%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$276,509	\$406,962	\$499,550	\$364,416	31.8%	-10.5%	-27.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$16,476	\$0	\$0	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$375,000	\$415,000	\$525,000	\$550,000	46.7%	32.5%	4.8%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$0	\$60,869	NA	NA	NA
52100	Interest on Debt	Bonds	\$353,943	\$312,007	\$205,690	\$178,843	-49.5%	-42.7%	-13.1%
52200	Interest on Debt	Temporary Loans	\$0	\$91,505	\$21,326	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$2,071,500	\$2,659,500	\$2,254,500	\$2,406,000	16.1%	-9.5%	6.7%
60700	Category not Specified	Scholarships	\$0	(\$25)	\$2,500	\$2,500	NA	NA	0.0%

School Corporation Expenditures by Account  
Biannual Financial Report Data  
Southwest School Corp (7715)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
<b>Non Operational Total</b>	<b>\$4,047,125</b>	<b>\$4,371,288</b>	<b>\$4,537,208</b>	<b>\$4,641,733</b>	<b>14.7%</b>	<b>6.2%</b>	<b>2.3%</b>	
<b>Prorated by Fund</b>								
26491 NA	PERF - Academic Achievement	\$56,718	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Instructional Support	\$6,906	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Overhead and Operational	\$24,286	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Non Operational	\$1,054	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Academic Achievement	\$420,318	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Instructional Support	\$53,427	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Overhead and Operational	\$80,208	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Non Operational	\$8,162	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Academic Achievement	\$2,022,968	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Instructional Support	\$258,552	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Overhead and Operational	\$391,405	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Non Operational	\$39,524	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Academic Achievement	\$6,914	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Instructional Support	\$912	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Overhead and Operational	\$721	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Non Operational	\$138	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$317,319	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$17,934	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$14,213	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Non Operational	\$2,744	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>		<b>\$3,724,424</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>